UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	Civil No. 4:10CV3172
v.	)	
	)	
STEPHEN D. NELSON,	)	
	)	
Respondent.	)	
	)	

ORDER TO SHOW CAUSE

Upon the petition of the United States of America to enforce an Internal Revenue

Service summons, and the attachments thereto,

IT IS ORDERED that a copy of this order, together with the petition and

attachments thereto, be served on the respondent, and that such service be made pursuant

to Rule 4 of the Federal Rules of Civil Procedure.

IT IS FURTHER ORDERED within 20 days after service of copy of this order, the

respondent shall file and serve a written response to the petition. If the respondent has

any defense to present or motion to make in opposition to the petition, such defenses or

motions, if any, shall be made in writing and filed with the Court, and copies served on

the United States Attorney. Only those issues raised by motion or brought into

controversy by responsive pleading(s) shall be considered by the Court. Any uncontested

allegations in the petition shall be deemed admitted.

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IT IS FURTHER ORDERED that, in the event no written response to the petition is filed and served in accordance with this order, or in the event the responses filed do not deny or controvert the allegations of the petition, the allegations in the petition will be deemed admitted, and an order will be entered compelling the respondent to comply with the summonses described in the petition.

IT IS FURTHER ORDERED that, in the event the respondent files a written response pursuant to this order which denies or controverts allegations of the petition, the respondent shall appear before the United States District Court in Lincoln, Nebraska, at 1:00 p.m. on the 1st day of November, 2010, at Courtroom #2 , to show cause why the respondent should not be compelled to comply with the Internal Revenue Service summons served on August 27, 2010.

Entered this 27th day of August, 2010.

BY THE COURT:

s/ *Cheryl R. Zwart*
United States Magistrate Judge